

640 City Hall  
Baltimore, Maryland



Andrew S. Clemmons  
Inspector General

November 10, 2006

Dr. Joshua M. Sharfstein  
Commissioner  
Health Department  
City of Baltimore

Subject: *Time and Attendance Controls at the Eastern Chest Clinic*

Dear Dr. Sharfstein:

As part of our ongoing work, we recently reviewed the management controls governing time and attendance (T&A) reporting at the Baltimore City Health Department's Eastern Chest Clinic (the Clinic). Management controls (or "internal controls") are management components, such as policies and procedures, which provide reasonable assurance an organization's objectives are being achieved in the following areas:

- Effectiveness and efficiency of an organization's operations.
- Reliable financial and other reporting.
- Compliance with applicable laws and regulations.
- Safeguarding organizational resources.

During the course of our review we identified several issues which raise concerns that management controls at the Clinic may allow for inaccurate time and attendance reporting. Specifically, we found:

- No formal records of time and attendance processes or employee schedules.
- Certain time and attendance information is not properly or promptly recorded.
- No procedures for verifying staff time and attendance at field locations.
- Limited opportunities for direct supervisory observation of staff time and attendance.

The purpose of this letter is to discuss these findings and to provide recommendations to strengthen controls governing time and attendance reporting at the Clinic. Our recommendations are included on page five.

To conduct our review, we interviewed staff at the Clinic to determine the policies and procedures for recording and reporting daily time and attendance, and for background information on the responsibilities and staffing of the Clinic. We evaluated Clinic procedures to determine if management controls were in place to provide reasonable assurance that employee time and attendance was accounted for accurately. We examined the Clinic's Daily Time Reports from January 1, 2006 to October 1, 2006, with additional inspections at later dates in October. We requested comments from the Health Department on a draft of this letter, and those comments are reprinted in an enclosure. Overall, the Health Department agreed with our recommendations. This review was not conducted in accordance with U.S. generally accepted government auditing standards.

### **Clinic Responsibilities, Staffing, and T&A Reporting**

The Clinic is responsible for serving persons exposed to or diagnosed with active Tuberculosis throughout the City of Baltimore. The Clinic investigates and diagnoses potential or active cases, monitors the health of these persons, and works with doctors to treat cases. Certain staff at the Clinic will visit potential or active cases in the "field" (throughout the City) rather than ask citizens to report to the Clinic. The Clinic is located on North Caroline Street near the Johns Hopkins Hospital (JHH).

The Clinic consists of staff from varying locations and with varying work hours. Several JHH doctors and nurses work directly at the Clinic to help the Clinic carry out its responsibilities. Eleven staff at the Clinic are on the City payroll. Of these eleven, one person is contractual, and 3 persons split time between the Clinic and Health Department headquarters on Guilford Avenue. Employees at the Clinic have some flexibility to choose their schedule within one-half hour, plus or minus, of normal City operating hours (8:30am to 4:30pm).

Time and attendance data for Clinic staff on the City payroll are transmitted to Health Department staff every two weeks. Three documents are used to compile and record time and attendance data at the Clinic:

- The Employee Bi-Weekly Summary is filled out by employees and records the employee's name, signature, and Social Security number, normal work hours, the payroll period, daily time in and out, and leave time earned or used. Employees submit summaries every two weeks to the Clinic timekeeper, supervisors are to sign the summaries, and each summary includes two weeks worth of data.
- The City of Baltimore Request For Time Off (form 28-1408-5040) is used to request an exception to the employee's approved schedule, such as for vacation or personal leave. Employees are to fill out these forms as needed and submit to an immediate supervisor for approval. If approved, supervisors sign the form and submit it to the Clinic timekeeper to be placed in a file for the corresponding payroll period.
- The Daily Time Report is used to account, on a daily basis, for an employee's time and attendance at the Clinic or in the field for a particular day. In practice, employees should utilize this form to record their arrival and departure times from the Clinic for

work hours and for field visits during the course of the day. In addition, employees should record the location of a field visit and a phone number at the field location (if available). Employees should sign the form. Supervisors do not sign these forms and there is no place on the form to do so. According to the Clinic timekeeper, these forms are collected daily or every few days to be filed.

According to our interviews, the Clinic timekeeper collects the Employee Bi-Weekly Summary, the Requests For Time Off, and the Daily Time Reports for corresponding pay periods. These documents are visually inspected by the timekeeper and (1) the data from these documents is entered into an electronic system, then (2) the file containing corresponding T&A documents from the pay period is given to the Program Manager for final approval. The Program Manager reviews the file and data entered into the electronic system, and ultimately approves the electronic data sent on to Health Department staff.<sup>1</sup>

## **We Identified Several Issues Which Raise Concerns**

### *No record of process or schedules*

According to our interviews, there is no document available at the Clinic, memo or otherwise, outlining employee or supervisor responsibilities or procedures for recording and reporting daily time and attendance at the Clinic. An April 5, 2006 memo addressed to TB control staff does outline policies for requesting time off.

Additionally, there is no memo or written document available at the Clinic outlining agreed upon employee work schedules. Managers at the Clinic stated that employees have set schedules which can vary by one-half hour, plus or minus, around standard City operating hours (8:30am to 4:30pm), but these schedules are verbally agreed to. Current employee schedules were set before the current managers arrived.

### *Certain T&A information is not properly or promptly recorded*

The Daily Time Report is used to account, on a daily basis, for an employee's time and attendance at the Clinic or in the field for a particular day. We examined these documents from January 1, 2006 through October 1, 2006, with several additional inspections in October, and noted several issues surrounding the use of this document (see below). Overall, not filling out these reports accurately and in a timely manner could pose challenges for the Clinic timekeeper and supervisors to corroborate the data contained in the Employee Bi-Weekly Summary, which is filled out and submitted by employees only every two weeks.

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<sup>1</sup> A staff person at the Health Department said the data is reviewed for omissions or irregularities and is sent along to accounting personnel.

On many occasions employees simply did not record their time in or out of the Clinic (see Table 1 below). Additionally, employees are supposed to record the location, phone number (if known), and departure time for field visits or for other out-of-office times (return times are not listed on the form, but in practice are to be recorded). However, our analyses of noted field visits showed employees infrequently recorded departure and return times, rarely recorded a field destination, and never recorded an available phone number.<sup>2</sup>

**Table 1: Daily Time & Attendance Recording at the Eastern Chest Clinic**

Period covered	January 1, 2006 through October 1, 2006
Incidents of failure to sign in or out	228
Average daily incidents (business days) <sup>a</sup>	1.2
Number of noted field visits	352
Average daily noted field visits <sup>a</sup>	1.9
Noted field visits with a destination	2
Noted field visits with a phone number	0
Noted field visits with a departure time	190
Noted visits with a departure and return time	41

Source: OIG analysis of data available on Daily Time Reports provided by the Baltimore City Health Department, Eastern Chest Clinic. The Clinic could not provide the Daily Time Report for September 7, 2006.

<sup>a</sup> Excludes weekends and holidays for a total of 186 business days (excludes September 7, 2006).

Additionally, on several occasions we inspected the binder housing the Daily Time Reports (which is kept in a Clinic common area) and noted that employees had signed their scheduled leave time several hours before they were scheduled to leave. On one occasion we noted that an employee had pre-signed a field visit for the last hour of the scheduled work day, well before the written departure time.

Finally, we noted the Clinic keeps a range of dates in the binder housing Daily Time Reports, providing employees the opportunity to alter past entries, or to pre-sign future entries. The Clinic timekeeper noted that the Daily Time Reports are collected from the binder every day or every few days. We observed on several occasions that several prior days were kept in the binder and that Reports with pre-labeled dates through October 31, 2006 were also included. During one interview we noted that in practice some employees will pre-sign their arrival time at the Clinic for the following day if they plan to conduct a field visit before arriving at the Clinic.

<sup>2</sup> In some cases staff would note staff meetings or retreats, visits to Health Department headquarters, or other destinations.

### *No procedures for verifying attendance in the field*

According to our interviews, there is no practice or written policy or procedure for verifying employee time and attendance during field visits. The Clinic does not conduct spot field attendance checks, conduct spot phone calls to persons in field locations, periodically check claimed field visit attendance with Employee Expense Reports or Daily Expense Logs (both of which collect date, destination, and mileage information), or periodically check claimed field visits against Medication Administration Records (which collect date and destination information).

### *Opportunities for supervisory observation of attendance are limited*

Currently, the TB Program Manager is responsible for signing the Employee Bi-Weekly Summary, submitted by each employee every two weeks. However, the Program Manager's time at the Clinic is limited to two days per week, with periodic additional visits as necessary. This poses challenges for direct supervisory observation of time and attendance for persons staffed at the clinic, and highlights the importance of accurate daily data. The Clinic timekeeper and one Manager we spoke with noted that the Program Manager's current responsibility for signing the Employee Bi-Weekly Summary is temporary and the duty will transition to the Clinic Manager, who is staffed full-time at the Clinic.

## **Conclusions & Recommendations**

The issues we outline above raise concerns that management controls at the Clinic may allow for inaccurate time and attendance reporting. Without accurate time and attendance data, employees may be improperly compensated for salary, wages, leave, or other benefits. In order to improve management controls governing time and attendance reporting, we recommend managers at the Clinic:

- Formalize policies and procedures for recording and reporting time and attendance with a memo or other documentation.
- Formalize employee work schedules with a memo or other documentation, particularly for those employees working schedules which vary from normal City operating hours.
- Formalize more rigorous use of the Daily Time Report to ensure daily time and attendance data is accurate and useful to corroborate with other Clinic documentation, such as the Employee Bi-Weekly Summary, or field visit mileage or expense logs.
- Make only one Daily Time Report, corresponding with the current day, available for employees to sign in and out, and collect this document daily.
- Implement a periodic assessment of field visits to determine if reported employee attendance in the field is accurate. Such assessments could include spot checks or spot phone calls, reconciling claimed field visits with available mileage or expense logs, or reconciling claimed field visits with Medication Administration Records.

- Assure that supervisory responsibilities for signing time and attendance forms transitions from the Program Manager to the Clinic Manager as the Clinic Manager has more opportunity for direct observation of employee time and attendance.

### **Acknowledgements**

We acknowledge and appreciate the cooperation and assistance provided by Health Department and Clinic management and staff during the course of this review. Keith Slade and Donald Stoop from the Office of Inspector General contributed to this review. If you have any questions concerning these recommendations or findings, please contact me at (443) 984-3691 or [OIG@baltimorecity.gov](mailto:OIG@baltimorecity.gov).

Sincerely yours,



Andrew S. Clemmons  
Inspector General

CC: Clinic Manager, Eastern Chest Clinic  
TB Program Manager, Health Department

Enclosure

CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



HEALTH DEPARTMENT

JOSHUA M. SHARFSTEIN, M.D., Commissioner  
210 Guilford Avenue  
Baltimore, MD 21202

November 6, 2006

Mr. Andrew S. Clemmons  
Inspector General  
Office of the Inspector General  
640 City Hall  
Baltimore, MD 21202

Subject: Time and Attendance Controls at Eastern Chest Clinic

Dear Inspector General Clemmons:

Thank you for your review of time and attendance controls at the Eastern Chest Clinic. I appreciate the opportunity to comment on your recommendations.

The Chest Clinic plays a critical role in public health by stopping the spread of tuberculosis in Baltimore City through education, diagnostic and treatment services. The Inspector General Report demonstrates the need to improve the clinic's documentation system, and we have taken several steps to meet this goal. It is important to recognize that health indicators demonstrate the clinic's success in providing care and fulfilling its mission of decreasing the spread of tuberculosis.

Much of the Baltimore City's drop in active tuberculosis cases over the years can be attributed to the work of the employees in the Eastern Chest Clinic. Our employees travel all over the city to make sure patients do not miss essential doses of medications. There were 68 cases of active tuberculosis in Baltimore City during 2005. To date, for 2006, there have only been 26 cases, with many of those suspected to have been contracted outside of City limits. Our employees meet patients wherever they may be. This requires flexibility and commitment to their mission, as it may mean very late nighttime or very early morning appointments.

At the Health Department, we are committed to continuously improving all areas of operations. We have already begun to implement many of your suggested changes, and have included this information below. Please find attached information outlining our



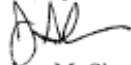
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**Enclosure**

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new policies and documentation. Should you have any questions, please do not hesitate to contact me at 410-396-4387.

Sincerely,



Joshua M. Sharfstein, M.D.  
Commissioner of Health



Time and Attendance Controls at Eastern Chest Clinic

1. IG Recommendation: Formalize policies and procedures for recording and reporting time and attendance with a memo or other documentation.

Response- We agree with this recommendation. The Program Manager and Clinic Manager have worked together to create and distribute a policy for recording and reporting time and attendance. Employees are instructed to use uniform language when signing out to avoid confusion. In addition, employees will sign out for field visits at the time they actually leave the Chest Clinic, and will include a list of where the visits will occur. Each worker will continue to carry a cell phone in the event their supervisor needs to contact them. The manager will cross reference the field workers sign out list with the patient medication log, and field visit mileage log to verify their location. The policy is attached.

2. IG Recommendation: Formalize employee work schedules with a memo or other documentation, particularly for those employees' working schedules, which vary from normal City operating hours.

Response- We agree with this recommendation. The clinic manager will document the employees' work schedules in memo format. Each employee will have set work hours with the caveat that the schedules may vary slightly from week to week as the nature of DOT and patient care requires the field staff have the flexibility to alter their schedules at a moment's notice. Employees will document any variations on the daily time sheet. The memo is attached.

3. IG Recommendation: Formalize more rigorous use of the Daily Time Report to ensure daily time and attendance data is accurate and useful to corroborate with other clinic documentation, such as Employee Bi-Weekly Summary, or field visit mileage or expense logs.

Response -We agree with this recommendation. All City employees are required to sign in and out on the time sheet. Staff will only be allowed to sign out for field visits at the time they leave. The tuberculosis clinic manager already requires the field staff to document their mileage per each visit location in order to receive reimbursement. In the future, we will attach this information to the biweekly times sheet as well as the expense report. The policy is attached.

4. IG Recommendation: Make only one Daily Time Report, corresponding with the current day, available for employees to sign in and out, and collect this document daily.

Response- We agree with this recommendation. The tuberculosis clinic has already begun to only have the current day time sheet available. The Clinic Manager collects this daily, and will monitor as needed.

5. IG Recommendation: Implement a periodic assessment of field visits to determine if reported employee attendance in the field is accurate. Such assessments could include spot checks or spot phone calls, reconciling claimed field visits with available mileage or expense logs, or reconciling claimed field visits with Medication Administration Records.

Response- We agree with this recommendation. We already reconcile the reported visits with the medicine log. If the medicine is logged as taken and the log matches the list of patients the person was to see, the clinic deems this as the evidence of the field visit. Spot checks are difficult due to the nature of Directly Observed Therapy. It is difficult to estimate the amount of time the field staffer will spend at each patient visit, because patients often have other issues that need to be addressed.

6. IG recommendation: Assure that supervisory responsibilities for signing time and attendance forms transitions from the Program Manager to the Clinic Manager has more opportunity for direct observation of employee time and attendance.

Response- We agree with this recommendation. The clinic manager's duties include time and attendance. The program manager took over these duties in June when the clinic manager resigned. The newly hired clinic manager will resume these responsibilities as soon as the E-TIME course is scheduled.